G.R.S. IX—5]

Previous references.

1929 LB

Preserve for ever

File No. 16-19

Serial Nos. 1/19

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos.

Part B for April 24

SUBJECT

Rules for the guidance of Village Panchayats and Taluk and District Boards in respect of the preparation and submission of Budget estimates

1/ " for orders vide LB file No L 7503/ LB 92-23-18 d 1924

AS. 19 5/24.

Serial No.

it must happen that having no sort of control over the funds raised in their ~~the~~ jurisdiction, the unions and panchayats lost interest in the management of their affairs, and the execution of useful public works in these areas was very little compared with the amounts realised from them and the progress of their activity was also limited.

6) These defects have been remedied to a great extent under the new Scheme which gives greater financial control to these local bodies. The Dist. Board is no longer the master of the District funds paised in the district by cesses, taxes & otherwise. There are 3 classes of funds now:—

1. Panchayat funds — Sec 56 d. Bd. Bye.
2. Taluq fund — Sec 25 (1) " "
3. District Fund — Sec 23 (1) " "

7) The control of these funds to a large extent vesting in the local bodies themselves, each kind of local body has to prepare a budget of its own and adhere to it. This ensures individual responsibility and greater scope for independent action and initiative. This autonomy may be considered as the object & be rather drastic, but in view of the safeguards provided in Sections 10, 13, 14 & 15 of the said Regn., it will be seen

NOTE—Contn. sheet.

Serial No.

that sufficient supervisory control is retained by the Dt Bd. The duty of checking and modifying the budgets of minor local bodies in the Dt. is one such item.

(2) In addition to this work, the Dt Bd. has a separate fund of its own and its management and suitable distribution is also its concern. Hence in the draft rules, distinction has been drawn between the Dt. Fund Budget and the consolidated Dt Budget. The Dt Fd. Budget is passed by the Dt Bd and adopted and is not submitted to Govt. It is only from the consolidated budget that Govt. may have an idea of the local funds in each Dist, the way in which receipts are estimated and expenditure proposed, and suggest modifications. vide cl(5) sec 28. This appears to be the method in which Budgets are passed in the Madras Presy. Please see copies of the latter budgets placed in the file. There is a very good reason for this. I have referred above to the three kinds of funds. Now since each fund is independent so far as it goes, and its disposal becomes final when accepted by the immediate superior authority it will so happen, that at that Govt. will have to sanction will be the Dt. Fund Budg

NOTE—Contn. sheet

Serial No.

which relates only a portion of the local funds in the Distt., and thus the information of the disposal of the Govt. will be incomplete. Thus the Consolidated Distt. Budget is the only means by which the management of the local funds in Each Distt may be Examined and checked or modified by Govt. Till approval of this is accorded, the Dist Bd, will not be in a position to incur Expenditure from the Dist. fund, and this appears safe enough for all practical purposes.

9) The notes have been framed with the information available as carefully as possible, and may as suggested in the office note be examined by the Comptroller, and then by Finl. Sec?, if approved

10) There is one other point which I am anxious to submit in this connection. That is, Section 25 cl 1 (i) says that 50% of the local cess levied in a Taluq, shall be credited to the Taluq fund under Standing order of Govt. 26% of the local cess are credited to the village School fund. This means that only 26% will be kept to the Dist Bd. for Dist. fund Expenditure. This arrangement would be rather an inconvenient one, so far as the major works in a Distt are concerned. The maintenance of important roads is one big item for the Dist. Boards and large funds are necessary therefor. It would not do to diminish the

33% on the items

24% + 17% on the cess

NOTE—Contn. sheet

G. R. S. III-2.

General and Revenue Secretariat.

LB File No. of 1919.

Serial No.

Dis 1666 1-9-19.

V

1062 1-9-19

resources of the Dt. Fund position in this manner. It is therefore necessary that the Taluq Boards should share in the contribution towards Edn. & an Equal Extent with the Dist. Board. This can be done by revising the order ~~#~~ 3370 dtd 24 Dec. 1917 regulating Contribution of 2/3 rds of the local cess to the Edn. fund. Till ~~the order aforesaid is~~ in the said order is revised, the distribution towards this fund may be fixed at 1/3 by each Taluq Bd and 1/3 ~~of the contribution by~~ by the Dt Bd. The Edn. Memorandum issued by Govt. deals with the question in pages 100 to 11 thereof, and the final policy to be adopted by Govt. in this connection will have to be awaited. Meanwhile some tentative orders are necessary as regards the Village school fund.

11) The Budget rules are now for consideration

Revised)

MK 24.8.19

2nd member) 12)

hm 30.8.19

30-8-19 The amendments suggested by the Dt Board may be accepted & the Taluq Boards may be informed accordingly

hm 3/9

NOTE—Contn. sheet

1666

G. R. S. III-2.

General and Revenue Secretariat. | L/S File No. of 191 7-20

Serial No.

Forwarded with compliments & the Comptroller for favour of opinion and early return of file

By order
M Krishnaiya
Forwarder

14834

Rec'd 5-SEP.1919

R.O. 3607/19 III 13-9-19.

18/9/19

Note No. 134/L dt 4.12.19

15 SEP 1919

I regret there has been some delay in the disposal of this file, which was partly due to the Dasara Holidays having intervened and partly to my having retained the file with the idea of settling once for all both the budget and account procedures to be adopted in the case of all the three funds viz., District, Taluq and Village Funds. The proposal of this office was sent to the President, Bangalore District Board for opinion which was received only a few days ago. The following note embodies the result of such discussion.

Budget.

2. Forms in which the budgets of the various village funds should be prepared have already been prescribed in Government Order No.12720 L.B.6-18-14 of the 2nd April 19. Village Panchayats have to submit their budgets in the above forms to Taluq Boards which under section 59 (b) of the Local Boards and Village Panchayats Regulation, scrutinize and pass them.

3. No forms have been prescribed for budgets of the Taluq Fund, but the draft budget rules propose these budgets also being prepared in the form prescribed

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat. | File No. of 191 .

Serial No.

prescribed for District Funds. The taluq fund budget has, under section 13 of the Regulation, to be submitte to the District Board and the draft budget rules propos to give powers to District Boards to revise the budgets of taluq boards in consultation with those boards whenever alterations to be made are material.

4. District Boards will prepare their budgets in the forms prescribed for the purpose and submit the sam to Government through the Deputy Commissioners, as required by clause 4 of section 28 of the Regulation.

5. The regulation does not contemplate the submission to

(a) the District Board, of budgets of Village Panchayats and

(b) Government, of the budgets of Taluq Boards.

But yet, the draft rules propose the submission by the District Boards of only the consolidated district budget (including budgets of District Fund, Taluq Fund and Village Fund) to Government. This makes it necessary for the taluq boards to submit to the district board the budgets of village panchayats as soon as they pass them. The consolidated District Budget is proposed to show in parallel columns the receipts and expenditure of the District Fund, Taluq Funds and Village Funds, so that Government will have a complete set of figures relating to these local bodies in each district in one place in separate columns. The consolidated budget thu

0100001

prepared

Serial No.

(see sample form A) will show against each major head under three different columns viz., "District Fund" - "Taluq Fund" and "Village Fund" the provision proposed for District Fund, the aggregate of provisions sanctioned for all taluq boards in the district put together, as well as the aggregate of provisions sanctioned by taluq boards for all the village panchayats in the district put together. This consolidated budget will be accompanied also by

(a) a detailed budget for the district board in its present form

(b) a detailed budget for all the taluq boards in the District put together in the same form and

(c) a detailed budget for all the village panchayats in the District put together, in the form of budget prescribed for village panchayats.

The President, District Board, Bangalore, considers that the consolidated budget need only show the total provision for the whole district, as details by funds will be available in the accompanying fund budgets. But the consolidated budget, as proposed above, is intended to show, side by side at a glance, the provisions made against each major head under the three funds, and is therefore considered to be more suitable.

6. Similarly each taluq board will prepare its own budget, as well as an abstract of the budgets for all the village panchayats in the taluq put together, and

submit

Serial No.

submit these budgets, with a similar consolidated budget to the district board.

7. The following additions to para 11 of the draft budget rules are proposed:-

a) The estimates for receipts and for varying charges e.g., contingencies, etc., should be based on the average of the past 3 years. The average, however, is only to be regarded as a guide, and any increase or decrease should be clearly explained.

b) A full description of the nature of charges under contingencies should be given. Vague entries, such as "other items", "Reserve" etc., should not find a place in the budget. Details should, as far as possible, be given for the amounts entered under "Miscellaneous."

c) The gross transactions, and not the net receipts for charges, are to be entered.

Accounts.

8. Accounts follow the budget. If the above arrangement as regards budget is approved, separate forms omitting in such form together with a consolidated account for village funds in each taluq will be rendered to the district every month. The District Board will make a statement of totals by major heads under the three funds in parallel columns, as in the consolidated budget, and submit the same to the audit office.

Such heads in the present Dist. Fund account form as are not operated upon by the taluk funds will be got separately printed and used by those funds and a Compiled account

9. The Taluq Boards will maintain the following registers.

NOTE—Contn. sheet.

Serial No.

registers:-

(1) A general ledger of receipts and expenditure of all the village panchayats in form B enclosed. Each entry in it of receipt and expenditure should be copied from the Pass Book of each Village Panchayat in the taluq, and attested by the Vice President of the Taluq Board.

(2) A classified abstract intended to bring together against proper heads the receipts and expenditure in each month of the village panchayats in the taluq.

10. The district boards will similarly maintain:-

(1) Classified abstracts one for taluq boards and the other for village panchayats for receipts and expenditure of those bodies in the forms of account prescribed for those funds. The District Board will prepare from these abstracts and from its own accounts, the consolidated monthly account proposed above, and send it to the Comptroller.

(2) A ledger of receipts and expenditure for each taluq board and for the aggregate of village panchayats in each taluq in form C. Entries in this book will be made from the reconciliation statements received from taluq boards and verified with the Plus and Minus memo received from taluq treasuries through the District Treasury, and also with the district board treasury pass book received from the district treasury, after making therein the closing entries for each month. Entries in

NOTE—Contn. sheet.

the

G. R. S. III-2]

General and Revenue Secretariat. | File No. of 191 .

Serial No.

the ledger will be duly attested by the Vice President of the district board.

11. If the above proposals are approved, necessary subsidiary instructions will be issued on receipt of Government Order.

For Offg: Comptroller.

MSR/2-12.

55 3/12/49

0010001

NOTE—Contn. sheet.

Abstract estimates of Revenue and Expenditure of the ..... District Board, Taluk Funds and Village Funds in the District for the year .....

Items of Receipts	District Boards	Taluk Boards	Village Communities	Total	Items of Expenditure	District Boards	Taluk Boards	Village Communities	Total
1	2	3	4	5	6	7	8	9	10
A Local Cess ...					A Public Works ...				
B Rates and Taxes ...					B Administration ...				
C Tolls and Ferries ...					C Collection ...				
D Fees, Fines and Miscellaneous					D Public Health, Safety and Convenience				
E Contributions and Grant-in-aid ...				001000	E Education ...				
Total Revenue					F Pastures Lands ...				
F Debt Heads ...					G Village Forests ...				
Total Receipts ...					H Miscellaneous ...				
Opening Balance ...					Total Expenditure				
Grand Total ...					Debt Heads ...				
					Total Disbursements				
					Closing Balance				
					Grand Total ...				

B

— Taluk Boards.

Receipts, Expenditure and Balance of the Village Panchayets for the month of —— 19

Particulars	A	B	C	D	E	F	G	H	I	J	K	L	Total
Opening Balance.													
Receipts													
Total Receipts													
Total including O. Balance													
Payments													

001-0001

Total Payments.

Closing balance.

Deduct- Unrealised Cheques.

Total deductions

0010001

Balance

Add un- reinvested Collections this month

Total

Balances as per Cash Book

Difference

Particulars of Difference

Ledger of Receipts and Expenditure of the Taluk Funds and Village Funds for the month of .....

Particulars	Taluk Funds	Village Funds in each Taluk

0010001

(Note - Entries to be made in form B.)

Budget rules. 1666 46

G. R. S. III-2]

General and Revenue Secretariat.

LB File No. of 1919

Serial No.

Recd 5/12/19. 4-30 p.m.

8/12/19

This may now be sent to the Financial Secretary for favour of opinion.

Sdg.
6/12/1919

FINANCIAL SECRETARIAT 1373-19 ORE. 9 DEC 1919

Forwarded with compliments to the Financial Secretary for favour of opinion and early return of file. (vide para 12 supra)

By order
W. Kramer Jr
for Secretary

8/12/19

9/12/19

1. As pointed out by the Comptroller the draft rules seem to be somewhat at variance with the Regulation in regard to the submission of budgets of subordinate local bodies to Government. The Regulation provides for the sanctioning of village panchayet estimates by the Taluk Board, but power is reserved to prescribe the authority which is empowered to pass the Taluk Fund Budgets. Though the Regulation says that the District Fund Budgets alone require the sanction of Government it would be convenient and desirable that consolidated budgets covering the receipts and expenditure transactions of the entire District including those under the control of Sub local bodies- ~~The Locals~~ Taluk Boards and the Village Panchayets-should be submitted

NOTE—Contn. sheet.

Serial No.

to Government. The proposals in the Department draft rules as amplified by the Comptroller in paras 5 and 6 of his note may be approved.

2. Before the Village Panchayets and Taluk Boards can prepare these budgets it is necessary that they should know what portion of local cess levied in their respective areas is available for expenditure. Vide Sections 25 (i) and 56 (a) of the Regulation. There is no reference to this point in the draft rules.

At the same time as the Deputy Commissioner intimates to the District Board the amount of the cess collections estimated ~~to be collected~~ for the District under the several heads (Vide para 5 of the draft rules) the President of the District Board should in his turn furnish similar information to the several taluk boards and the Taluk Boards in their turn to the Village Panchayets. For this purpose detailed rules will have to be prescribed and the dates for the preparation of budgets by the several bodies suitably altered.

3. Re Rule 12 of the draft. ~~In what cases actual expenditure to be largely considered as being largely exceeded the grant?~~

Under Section 28 (4) no expenditure not provided in the estimate as sanctioned by Government can

NOTE—Contn. sheet.

G. R. S. III-2]

1666

18

General and Revenue Secretariat. | File No. of 191

Serial No.

be incurred by Re District Board without their previous sanction.

It is not clear how the District Board can sanction additional allotments from balances as stated in rule 16 of the draft without the regulation being amended.

Revenue Secy) 18

12-1-20

15/1/20 Rev: Secy)

15-1-20

In the draft rules it was proposed to have a consolidated budget for the whole dist Board fund on the lines adopted in the Madras Presidency. But it has been objected to by the Comptroller & the Finl Secy on the following grounds:-

(1) The preparation & subn of a Consolidated budget as yet has not been contemplated in the Regulation.

and (2) that it will not be of much use as yet.

Provision has not been made

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat. | File No. of 191

Serial No.

in the Regulation for the Submission of a Consolidated budget to Govt. If such a budget is submitted, it is only intended for the information of Govt.

Power has been given to the Dy Boards to pass the budgets of Village Panchayats and the District Boards to pass the Dy Board Budgets. What all Govt is concerned with is about the Dist Board Budget. If the Consolidated budget is insisted upon it is likely that some changes will have to be made in the budgets of the Dy Boards and thus unauthorisedly interfere with the discretion of the Dist Board. Whenever any information is necessary, it will not be difficult for Govt to call the same from the Presidents of Local Boards. Under the above circumstances, it seems that the Comptroller's suggestion which simplifies the procedure may be accepted. According to him, the Consolidated budget is an abstract showing the receipts & expenditure under major he

1666 20

G. R. S. III-2]

General and Revenue Secretariat. | File No. of 191

Serial No.

Re the subn of the Dist Board Budget to Govt, the Comptroller suggests that this should be accompanied by the detailed budget of the Dy Boards and the detailed budgets of the village Panchayats in the district. Besides the fact that Govt is not interested in the subn of these estimates, it is respectfully submitted that the procedure will retard the submission of the Dist Board Budget. It is accordingly proposed to get only abstracts of budgets of all the Dy Boards, in the district, from the D.V.P.S. If necessary, the President, Dist Board may by an order be requested to get the budgets of Dy Boards printed and send copies of them to Govt.

Regarding accounts, a separate G.O. approving the general principle will be put up after the issue of these rules.

The draft rules amended and amplified as suggested by the Comptr & Audr Genl are subd for approval

3974/6.2.20

NOTE—Contn. sheet.

Govt
3/2/1920 (Rev. Secy.)

2nd member

Govt
4.2
Govt
5.2.20

Serial No.

in a much better position than the D.B.s and accumulation of funds in small lumps in the Taluks will result the purpose of the D.B. Services. To remedy this, the Taluk Boards are required to estimate under certain head the money required for the D.B. to carry on efficiently its functions. There is not much difficulty as regards Panchayat funds as they are distinct entities with a separate system of taxation of their own and depend to a very little Extent on the D.B. and Govt. grants. All that need be done in this case is an accurate estimate of their receipts and a judicious control over their Expn. The preparation of the budget for 1920-21 will therefore involve two distinct processes

(1) Preparation by the D.B. of the estimate of receipts as usual and grants to Taluk Boards under revised conditions.

(2) Preparation by the Taluk Boards of Expn budgets only taking credit of the amounts under various heads placed at their disposal by the D.B.

(3) The contributions payable by Taluk Boards will have to be indicated by the D.B. also. (3) The consolidation of the Panchayat budgets. The D.B. with the information

NOTE—Contn. sheet.

Serial No.

thus obtained will submit a consolidated budget for the appl. of Govt. The draft o.m. is accordingly sent for orders. I respectfully submit that though this arrangement may be tried this year, it is quite essential that duplication of work in the preparation of budgets should be avoided, and this may be done in one of 2 ways:— Either starting from the bottom and building up the D.B. Budget finally, which the D.S.S. scheme would appear to warrant and which the detailed rules in this file are framed or having only one Budget preparation, the D.B. obtaining Expr. budgets only from part year from the Taluk Bds and consolidating them in its own office Scrutiny and check. The latter would seem to cripple the power of independent action on the part of the Taluk Board to which the Regn. gives a definite status and assigns a definite responsibility. The question is one for careful consideration and orders as regards preparation of future budgets.

Rev Secy

27.2.20

p.t.o

0100011

NOTE—Contn. sheet.

WD 1283—GPB—60,000—1-12-16—S.

1666

24

G. R. S. III-2.

General and Revenue Secretariat. | File No. | of 191

Serial No.

Instructions for the preparation of the Budgets for the coming year may be issued, as in the draft official letter put up. It will not be possible to discuss and arrive at a decision on the several general points dealt with in the above notes, so as to bring them into operation in connection with the budgets which have to be prepared at once. The Govts are seeking instructions in the matter. Hence the draft may be approved for issue, & the general questions then taken up for consideration.

(2nd member) 19.3.20

6049-102

19-3-1920.

I agree. Draft approved. Since it refers to the Budget for 1920-21 only there will be no commitment in the matter of future procedure. The general question is one which requires further careful consideration. Generally speaking, I am in favour of the first alternative mentioned in the Addl Secys note dtd 27.2.20.

20.3.20

20.3.20

20.3.20

NOTE—Contn. sheet.

WI 1233—GPB—60,000—1-12-16—S

G. R. S. III-2

General and Revenue Secretariat. | LB File No. of 1919-20

Serial No.

Issued no. 10998-11007 LB dated 20-3-1920

The time for the submission of these budgets has further been extended upto till the end of April 1920.

The file is resubmitted for consideration of the Budget rules already framed.

Sd/- 14/4/1920 Rev. Secy. hm 21-4-20.

I shall be in need of the Resident's car to see me about it. Can't see me about them. hm 24-4-20

Discuss subject with Rev. Sec. hm 4/5

The draft fair copy of the budget rules embodies the suggestions of the Financial Secretary and the Comptroller. A draft letter forwarding the draft rules to the Presidents of Boards for their opinion as to the suitability or otherwise thereof is submitted for approval.

Sd/- 24/6/20 2nd member. hm 24.6.20

Sd/- 7755-21 25-6-20.

Fresh instns from the A.T. Resident (Cow) delay in submitting the file is regretted. Sd/- 26/6 Rev. Secy. to the Resident directed as instructed by Mr. A.T.K.

Sd/- 26/6/20

Sd/- 26.6.20 hm

Approved

NOTE—Contn. sheet.

R. S. 111-2

General and Revenue Secretariat.

215 File No. 116 of 1919 40

Serial No.	
1	To The Presidents of all Boards No R 740-7 Dt. 16.7.20. Forwarding specimen copy of the draft rules for the preparation of budgets of Local Boards.

Single

Final rules regarding the form of Budget were issued in Govt notification No 7503-L.S.G-92-23-18 dt. 14-3-24. A copy is placed in the file.

The papers may be returned now

AS JMK
1/4/24

NOTE—Contn. sheet.

No 10998- 1087 Dt 20-3-1920 Official MEMORANDUM. 27

LB

Pending the issue of detailed rules for the preparation and submission of District and Taluk Boards budgets agreeably to the change introduced under the Local Self-Govt Scheme, the following instructions are issued for the preparation of the District Fund Budget for the year 1920-21.

(1) Each District Board will prepare an estimate of receipts, as ~~now being done~~ hitherto, showing the income under all heads, both major and minor. Each District Board will then consider the ~~work~~ item of work to be definitely assigned to the several taluk boards in its jurisdiction, and allot funds to the Taluk Boards as follows:-

(a) 50% of the local cess assigned under the statute.

(b) items of revenue in respect of which transference of functions is proposed to be effected.

(2) Each District Board will show separately the income and expenditure of the Panchayats within its area taking into consideration only the items of revenue directly levied and recovered by the panchayats concerne Mohatarfa in non-panchayat areas will remain unchanged till the Regulation is amended in accordance with Govt O. No. R 3491-508/L.B. 47-19-1 dated 11/19th September 1919.

(3) After assignment of funds as above to the several taluk boards, each District Board will prepare the expenditure side of the budget with due regard to the revenue remaining at its disposal together with the charges relating to major functions which it proposes to retain in its own control.

As the finances of the District Board when thus depleted will hardly be sufficient to meet all the charges devolving on the Board by reason of its retaining the important items of work, each District Board will require the several Taluk Boards within its area to contribute such amount as will be necessary to defray the expenditure under the major hedds which affects the welfare of the District as a whole.

(4) The Taluk Boards will, after ascertaining the income placed at their disposal by the District Boards, prepare expenditure budgets for the functions assigned to them after making due provision for the contribution to be made to the District Boards for the maintenance of large works referred to supra. Each Taluk Board will also show separately the receipts and expenditure from the Panchayats within its area and include in the abstract of receipt and expenditure. The form to be used by the Taluk Board budgets will for this year be the same as that of the District Board.

(5) After receipt of all the Taluk Board budgets, the District Board will incorporate in the expenditure side of the budget the totals of expenditure under the various budget heads and submit the same to Government for approval. The Taluk Board budgets may be passed by the District Board, subject to the condition that sanction of Government should be obtained for all items of expenditure for which sanction is at present necessary.

(6) Provision should invariably be made in the budgets of both the District and the Taluk

Boards for the execution of incomplete works on hand according as such works happen to be kept within the control of the District Board or not.

(7) The District Board budgets will be submitted so as to reach Government before 1st April 1920.

19.3.20.

27/2/20

For Secretary to Government,
Revenue Department.

To-The Deputy Commissioners and Presidents of District Boards.

20.3.20

The Comptroller to Government.

0010001

250

G. R. S. VI—G/32]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

GENERAL AND REVENUE SECRETARIAT

( )

, *the* 191 .

Date of issue 16.7.20

Signed by [signature]

Section LB
File No. 16-9
Serial No. 9

No. R. 740 - 7 (2) 16/7/20

To One each to each J

The Presidents of District Boards

Sir,

In forwarding herewith a copy of the draft budget rules for District and ~~Local~~ Taluq Boards, I am directed to request you to be so good as to arrange to have ~~place~~ the same places for discussion at the next earliest meeting of the District Board and to submit, together with

over.

DB
Dist Bds are as much local Bds as Tq Bds. Local Bds is a generic term & includes both Dist & Tq. Bds [illegible]

87

your views thereon, the
recitation of the District
Board as to the suitability
~~or otherwise~~ of the proposed
rules.

I have &c

Rees
26.6.20

24.6.20

Sec to Govt
for Rev Dept

G010001

List of enclosures.

Copied by

Examined by.

IF 1741—GUE—30,000—19-5-19

BUDGET ESTIMATES.

-:0:-

BUDGET ESTIMATES OF PANCHAYATS.

1. The Taluk Board will obtain not later than the 1st or December from every Village Panchayat in the Taluk a Budget Estimate showing the probable receipts and expenditure under all heads during the ensuing financial year with a separate statement or works required to be carried out during the year.

BUDGET ESTIMATES OF TALUQ BOARDS.

2. The Taluq Board will, after the receipt of the Budget Estimates of all the Village Panchayats comprised within the Taluq and on or before the 15th December submit to the District Board a Budget Estimate showing the probable receipts and expenditure under all heads during the ensuing financial year incorporating therein the Budgets of the Village Panchayats with such modifications as may be deemed necessary and a statement of the works required to be carried out during the year. The District Board is competent to revise the Budgets of Taluq Boards provided that no material alterations are made without giving the Taluq Boards concerned an opportunity to show cause why such alterations should not be made. The President of the District Board shall before the end of October, communicate to each Taluk Board within the District the sum proposed to be transferred from District Funds to such Taluk Board for the ensuing year under Section 25 of

The portion marked in pencil maybe omitted and the following substituted together with an abstract of the budgets for all the Village Panchayats in the Dy put together as well as a Consolidated budget in the form B.

This will be the modified form of A to be prepared by the Taluk Board.

Regulation and a statement of services to be maintained and the works to be executed, within the limits of each Taluq.

ESTIMATES FOR WORKS TO BE CARRIED OUT BY PUBLIC WORKS DEPARTMENT

3. The District Board shall, as soon as possible after the receipt of all the Taluq Boards' estimates forward to the Executive Engineer of the district a list of all the works required to be carried out by the Public Works Department during the ensuing year, for estimating the cost of each work and also for suggesting any work or works which he may think necessary.

LOCAL CESS AND CONTRIBUTIONS ON ACCOUNT OF DISPENSARIES

4. On or before the 1st January, the Executive Engineer will return the list to the Board with the required information.

5. On or before the 15th January, the Deputy Commissioner shall intimate to the District Board the amount of probable collections of 76 per cent the one anna cess on land revenue, etc and about the same time the Senior Surg shall also intimate to the Board the amount of contribution payable on account of dispensaries.

DISTRICT BOARD BUDGET AND CONSOLIDATED DISTRICT BUDGET

6. The Finance Committee shall then compile, (a) a budget estimate of the receipts and expenditure appertaining to the District Fund (b) a consolidated budget estimate of the District Board, the Taluk Boards and the Village

Panchayats

Panchayats within the District in the form (B) appended hereto and (C) an abstract statement of the budgets for all the taluks in the Dist put together—

"When dealing with taluk board budgets, references should be made to the taluk boards concerned where necessary and a period of twenty days should be allowed for any representations which they may wish to make. The final budget meetings of the district boards should be arranged for on or before the 15th February, so that both the estimates above referred to may be completed and duly passed by that time. The estimates appertaining to the district fund should be retained in the district board's office and a copy of the district budget despatched to the Deputy Commissioner who shall submit the same to Government not later than 1st April

7. The budget estimates of the Village Panchayats will be drawn up in the form appended to the rules published under Notification No.12720 L.S. 6-18-14 dated the 2nd April 1919 under the general control of the Taluk Board, while those of the Local Boards and the consolidated budget estimates of the District Board will consist of the following statements:—

A. Abstract estimates of revenue and expenditure.

B. Statement showing details of estimates of receipts.

C. Statement showing details of estimates of expenditure.

The date may be changed to 15th March.
The portion printed in pencil will be omitted & the following substituted:—
The estimates appertaining to the Taluk / Village Panchayat Funds may be retained in the Dist Board office and the Consolidated Dist. Budget together with (1) the detailed budget for the Dist Board in the present form (2) the abstract of the budgets for all the Taluk Boards in the Dist put together and (3) the abstracts of the budgets for all the Village Panchayats in the District should be despatched to the D.C. who shall submit the same to Govt. not later than

* Same as these forms in the existing Dist Board Budgets except E.J. & K.

Note;--Details of establishments should not be shown in this statement.

D. Statement showing the public works to be carried out.

E. Budget estimates of the Village Panchayats in the District of ..... for the year.....

~~Statement showing details of charges under~~

F. Statement showing the variation in the length of roads repaired and the mileage allotted therefor.

G. Statement showing details of charges under medical relief for the year .....

H. Statement showing the variation in the scale of establishments adopted in the budget estimates for the year 191 - 191 and that for 191 - 191 .

001000

Note:--The Taluq Boards' statements should include alterations in the establishments entertained by Panchayats, while the District Boards' statement should include the alterations in the establishments entertained by all Local Boards and Panchayats.

Since no reference will be made in the Dist Board Budget to these budgets this is unnecessary.

I Statement shewing the details of establishments paid from the Village and Local Funds of the ..... District for the year 191 - 191 .

J. Statement showing the estimate of

of demand collection and balance under Village and Local Funds.

K. (For the consolidated budget only)

Proportion of the general Local Fund receipts of each Local Board estimated to be spent on the several services in the district of ..... during the year 191 - 191 .

CONTENTS OF BUDGET

8. The budget shall set forth the estimated receipts and expenditure under each major, minor and detailed head of account and the opening and closing balances, and shall be accompanied by explanatory notes on variations and on the data from which the estimate was prepared.

9. Each district Board consolidated budget should be accompanied by a map of the district, showing the roads and other Local Fund Works, such as dispensaries, travellers' bungalows etc., completed, in progress, or proposed for execution, as well as the position of the toll gates, and ferry landing places. The budgets should not be accompanied by any covering letters from the Presidents of the District Boards, save in very exceptional cases, the required explanations of important variations in figures, which should be as brief as possible consistent with clearness, being furnished opposite the entries concerned

concerned on pages facing the estimates.

Note:-- It will suffice if the maps showing the roads etc., prepared in the previous year are revised and resubmitted with the budget estimates of the District Board, but it is optional with the President to submit a fresh map if, for any reason, he finds it better to do so. .

10. All proposals relating to establishments should be excluded from the budget, and care should be taken that all proposals for increases or decreases in establishments are, as a rule, fully considered and disposed of prior to the time of preparing the estimates.

INSTRUCTIONS WITH REGARD TO THE PREPARATION OF BUDGETS

11. The following general rules apply to the preparation of the consolidated district budget, and also, as nearly as may be, to the preparation of the District Board Budget as well as the Taluq Board Budget:--

(a) The estimates shall be so framed as to avoid as much as possible subsequent reappropriations.

(b) No new charge (excepting public works) shall be included in the budget without the previous sanction of Govt.

(c) The local district board shall never

never, without the previous sanction of Government exhaust its balance in the Treasury, and the budget estimate shall be so framed as to provide for an adequate working balance not falling short in any case of one-eighth of the total estimated income for the year.

(d) A list showing the alterations in the sanctioned scale of establishment authorised since the submission of the previous year's budget should be forwarded with each budget. At intervals of 5 years, however, a complete list showing the scale of all sanctioned establishments should be forwarded with the budget of that year.

(e) The net proceeds of the revenue from tolls levied under clause IV of Sub Section (1) of section 33 of the ~~District~~ Local Boards, Regulation shall be applied wholly to the construction, repair and maintenance of roads and bridges vested in district boards, made for what is expected to be actually received or paid (under proper sanction) during the year, including the arrears of past years and not for the demand or the liabilities falling due within the year.

(f) The estimates should provide for all the receipts and Charges whether under Service or debt heads appertaining to L B's and Village Panchayats. Provision should be

(g) The explanation of variations should include not only the differences between the present and proposed budgets but also between the actuals of the past

year

year and the present and proposed budgets.

(h) Explanations for variations in figures should be furnished opposite to the entry concerned in the last column.

(i) Local boards should include in their annual estimates, under the appropriate major heads, provision for works, establisments or other charges, which although not specifically sanctioned at the time the budget estimates are prepared will yet in all probability come under sanction in the course of the year. Such probable expenditure must be of a character sufficiently definite, for at least a rough forecast of it to be formulated and explained. However, no funds should generally be provided for works until they are selected and estimates are got ready for them. Adequate provision should also be made for "incomplete works" the amount being fixed in the light of past ~~expenditure~~ experience.

(j) The estimates of expenditure may included as many optional items as are approved by the District Board provided that the estimated closing balanc does not fall short of the prescribed minimum and the accumulation of funds is not necessary for carrying out any big projects.

(k) The boards should exert their best

best to promptly realise their estimated income and curtail the expenditure to the necessary extent should any fall in the estimated income be apprehended. They should also at the time of passing their budgets examine their financial condition and regulate their expenditure on recurring and obligatory items so that it may be well within their normal income. They should view with special caution all proposals for increase of a recurring nature and sanction them only if their normal income admits of bearing the extra charge involved.

(l) The normal income and expenditure of the Boards should be arrived at by deducting from the total income and expenditure the totals of the extraordinary items of income and expenditure and in order to ensure that the normal income and expenditure are correctly calculated and the financial position is properly reviewed, a statement in form No. L. should be prepared and well scrutinised at the time of passing the budget and a copy thereof submitted to Government along with the budget every year.

flag N.

(m) Under contribution from State funds, provision should be made for special assignments made by Government for roads etc., specifying the purpose for which they are made and quoting the

the order of Government sanctioning such allotments.

(n) When the receipts from a toll ga are divided ~~between~~ between two Districts board or between a district board and a municipal council, the net receipts only the district board which collect the is should be entered in the budget, the ss receipts and the share handed over the other district board or municipal ncil being shewn in a foot note to the itement.

(o) The estimates for receipts and for varying charges e. g. contingencies etc., should be based on the average of the past three years. The average however, is only to be regarded as a guide, and any increase or decrease should be clearly explained.

(h) A full description of the nature of charges under contingencies should be given. Vague entries, such as "other items" "Reserve, etc. should not find a place in the budget. Details should as far as possible be given for the amounts entered under "Miscellaneous".

(V) The gross transactions and not the net receipts for charges, are to be entered.

13. Powers of District board.

The allotments entered in the budget passed by the Government will be the ginal sanctioned allotments of the year all expenditure during the course of year must be regulated in accordance h these allotments. The District rd may, however, sanction transfer funds from one major or minor head the budget to any other major or minor d, but no such transfer can be sanction without a specific reappropriation being le from an allotment sanctioned in the lget.

If at the end of the year, the actual penditure is found to have largely exceeded the total sanctioned allotment, brief explanations of material excesses should be noted in the District Administration Report.

13. Powers of Taluqs Boards

Taluq Boards shall adhere to the sanctioned budgets as far as possible. They may sanction transfer of funds from one minor head to another under the same major head without any limit. All transfers sanctioned by a Taluq Board should be reported to the President of the District Board.

14. District Board shall exercise general control and supervision over Taluq Boards as regards the check of any irregularities which may be found in the statement or allotments and transfers of funds submitted by the latter. Transfers from one major head to another will be sanctioned by the District Board.

Applications ~~Boards~~ to the District Board for transfer of allotments should invariably be in form No....X....., when transfer of funds is sanctioned, the statement will be returned to the officer submitting the application.

Form No 37 of the new Treasure account Code

ALLOTMENTS FROM BALANCES

15. Additional allotments from balances should not as a general rule be sanctioned during the course of the year. The budget should therefore be so framed as to obviate the necessity for such allotments.

This refers to the 3q BE budget

16. In cases, however, where fresh or additional expenditure cannot be provided for by specific reappropriation from the budget grants, District Board may

may sanction allotments from balances in the case of Taluk Boards. provided that the closing balance revised with reference to the actual opening balance is not thereby reduced below one-eighth or the total estimated income of the year. If this percentage is likely to be reduced, the sanction of the Govt. should be obtained submitting an application in Form No. ... Subject to the same condition, the District Board may sanction, which will be final, allotments from balances in favor of Taluk boards.

53 A of the Madras L.F. Code - Provision is made in Lieu 28(4) for Entry of Supplemental estimate in the case of Dist Funds -

COMMUNICATION OF SANCTION

17. As soon as orders of Government sanctioning the estimates are received the President of the District Board will carry out the alterations in his office copies of the budgets and print them. He will then communicate the alterations if any in the Taluk Board budgets to the respective Presidents. The Presidents or Taluq Board will, on receipt of copies or their sanctioned estimates communicate to the Chairman of Village Panchayats the allotments sanctioned for the Village Funds.

18. Ten copies of the printed budget estimates should be sent by the President, District Board to the Government and six copies to the

Comptroller.

44

Comptroller.

'By Order'

23.8.19.

30/8/19

Secretary to Government,
Revenue Department.

To

The Compiler, Mysore Gazette, for publication in Part III of the Gazette with the request that 300 spare copies in English and 500 copies in Kanada may be ~~submitted~~ sent to this office.

0010001

45

Form No. ~~26-J.~~ 2 Statement showing the financial condition of the Board.

Income.—

Total Receipts.—

Deduct extraordinary items :—*Viz.*—

1. Receipts under Drinking Water Wells Fund.
2. Loans.
3. Other Public debt items.
4. Insterest on investments.
5. Occasional grants from Government for special works.
6. Other items (to be specified).

Total Deductions.

Normal income.

Expenditure.—

Total Expenditure.—

Deduct extraordinary items :—*Viz.*—

1. Public Works, optional.
2. Construction and improvement of Dispensary buildings including staff quarters.
3. Compensation.
4. Expenditure under Drinking Water Wells Fund.
5. Investments.
6. Loans and other Public debt items.
7. Other items (to be specified).

Total Deductions.

Normal Expenditure.

Result of financial review.

Action proposed to be taken to keep the normal expenditure within the normal income or to improve the resources of the Board.

Percentage of expenditure on Public Works to normal receipts.

Percentage of expenditure on establishments to normal receipts.

By Order,
L. KRISHNA RAO,
Offg. Secretary to Government,
Revenue Department.

D2 Dis 32/20-21.

Enc: One

46

Office of the President, District Board,
Bangalore District,
Dated Bangalore, the 11th August 1920.

From

M. A. Narayana Iyengar, Esq., B.A., B.L.,
President, District Board,
Bangalore District.

D. No. 1390
14-8-20

To

B. Ramaswamaiya, Esq., B.A., B.L.,
Secretary to the Government of Mysore,
Revenue Department,
Bangalore.

Sir,

With reference to your letter No.R.740-7/L.B. 16-19-1 dated the 16th July 1920, calling for the views of the District Board on the draft budget rules for District and Taluk Boards, I have the honor to state that the District Board are of opinion that the proposed rules are suitable for adoption.

2. A copy of the Board's resolution is enclosed.

I have the honor to be,
Sir,
Your most obedient servant,

M. A. Narayana Iyengar
President, District Board,
Bangalore District.

Replies from the Hon'ble Dr. C.S. may be awaited.
Sides for pencil

Ans 14/8/20

19 20 - 21

From

The President
Bangalore DC-Board
Bangalore

To

The Secy: to the Govt of Mysore
Rev: dept
Bangalore

Dated 12/8/20

Despatched

Received 13 AUG 1920

General No. Dr Dis 32/20-21
No. III

Enclosure No. one

Submits views of the District Board on the draft Budget rules for District & Taluk Boards.

00100001

1390/1384

47

Proceedings of the first ordinary meeting of the Bangalore District Board, for the year 1920-21 held on Monday, the 2nd August 1920.

× × ×

25. Read Revenue Secretary's no: R. 740-7 L.B. 16-19-1 dated 16th July 1920. forwarding for opinion the draft budget rules for District and Taluk Boards.

Resolution:- The draft rules may be adopted.

× × ×

0010001

Sd/- M.A. Narayanaiengar
President
Bangalore District Board.

Extract

17 [illegible]

For President
Bangalore Dist Board.

Ks

Ca

OFFICE OF THE DEPUTY COMMISSIONER,

HASSAN DISTRICT,

Hassan, Dated the 17th August 20.

From

B.Venkoba Rao, Esquire., B.A.,

Deputy Commissioner,

Hassan.

To

B.Ramaswamaiya, Esquire.,B.A.,B.L.,

Secretary to the Government of His Highness

the Maharaja of Mysore, Revenue Department,

BANGALORE.

Sir,

With reference to your letter No:R.740-7/L.B. 16-19-1 dated the 16th July 1920 forwading Draft copy of Rules for the preparation of the Budgets of the District and Taluk Boards, I have the honour to state that the Rules were duly considered first by the Finance Committee of the District Board and then by the Board itself. It was resolved by the Finance Committee that the Rules are practicable and may be adopted and the --- District Board in agreeing with the view have recorded the same at their meeting held on the 3rd and 4th August 1920.

Copy of the resolution is herewith submitted.

2. I agree with the Board's view.

I have the honour to be,

Sir,

Your most obedient servant,

President, District Board,

Hassan.

From

The Deputy Commissioner, President

Hassan District.

To

The Secretary,

to the Government of His Highness

the Maharaja of Mysore,

Revenue Department,

Bangalore.

Dated

Despatched

No:

Enclosures:-

001001

Proceedings of the meeting of the District Board held on

3rd and 4th August 1920.

Present:-

B.Venkoba Rao, Esquire., B.A., President.

Ex-Officio Members.

1. The Assistant Commissioner, Hassan Sub Division.
2. ----Do---- Do---- , Holenarsipur Sub Division.
3. Do Do- , Sakaleshpur Sub Division.
4. The District Medical Officer, Hassan.
5. The District Health Officer, Hassan.
6. The Executive Engineer, Hassan Division.
7. The District Inspector of Education, Absent on 4th August 1920

Non-Official Members.

1. Mr.C.Ramaswami Iyengar.
2. " .M.Choudiah.
3. " .Marulasiddappa. Absent on 4th August 20.
4. " .Bagaval Nagappa.
5. " .Naranappa. Absent on 4th August 20.
6. " .Narasimhasastri. Do- Do- Do-
7. " .Shyamachar.
8. " .Bellur Ranj gowda.
9. " .Donegal Ranj gowda.
10. " .R.Surappa.
11. " .K.V.Seshaiya, B.A.L.L.B.
12. " .Puppadegowda.
13. " .Kalegowda.
14. " .H.S.Manjundiah, (Vice President, District Board)
15. " .Subrahamanyachar.
16. " .B.Nasingrachar.
17. " .C.N.D.Vajranabhaiya.
18. " .Lieut.Col.W.L.Crawford., D.S.O. Absent on 4th August 1920.
19. " .Hosakere Bangarugowda.
20. " .A.V.Suryan rayana Setty.
21. " .Mahomed Raza.
22. " .B.C.Anantharama Iyengar.
23. " .Thirumalagirigowda.

Absent:- Non-official members.

1. Mr.S.Venkateshaiya, B.A.B.T.
2. .J.J.Puttu [illegible].
3. " .K.Mahadevappa.
4. " .Veerabhadrogowda.
5. " .Mahomed Hussain.

X X X X X X

2. Read Revenue Secretary's No.R.740-7/L.B.16-19-1 dated 16th.July 1920 forwarding copy of Draft Budget Rules for District and Taluk Boards for discussion at the meeting of the District Board.

And also Finance Committee's resolution stating that the Draft rules may be adopted.

Resolution:- Recorded.

X X X X X

"Copy"

Sd/-B.Venkoba Rao,
President, Dt.Board, Hassan

By Order
President, Dt Board Hassan

50

1920-21.

The 2nd.(Special) meeting of the Financial Committee of the Hassan District Board.[4 P.M. 31st. July 1920.]

---------000000----------

Present:-

1. Mr.Mahamad Raza.

2. Mr.B.Alasingrachar.

The Vice-President was also present.

Absent:-

1.Mr.S.Venkateshaiya,B.A.B.L.

2.~~Mr~~The Executive Engineer,Hassan Division.

3. The Assistant Commissioner,Hassan Sub-Division.

Subject:-

Draft Rules for the preparation of the Budget of Village Panchayets,Taluk Boards and District Board.

Resolution:- The Rules are practicable and may be adopted.

---------000000----------

"C O P Y"

Pr President,District Board.

HASSAN.

6544 51

19

From

The President,

District Board of Mysore,

To Mysore.

The Secretary to the Government

of H. H. the Maharaja of Mysore,

Dated Revenue Department, Bangalore

Despatched 19th August 1920.

Received

General No. C/34 LB

No. 2021

Enclosure No. one.

Rev Secs
23 AUG 1920

SUBJECT.

Submits resolution of the District Board together with the views of the President approving the draft rules.

==========0f==== ==

00100001

No. 52

Office of the President, District Board,
Mysore District,
Dated, Mysore, the 19th August 1920.

From

P. F. Bowring, Esq., J.P.,
President, District Board of Mysore,
Mysore.

D. No. 1724
24-8-20.

To

Rameswamayya, Esq., B.A., L.L.,
Secretary to the Government of H. H.
the Maharaja of Mysore, Revenue Department,
Bangalore.

Sir,

With reference to your letter No.R.740-7/L.B.16-19-1 dated the 16th July 1920, calling for the views of the District Board together with my own opinion regarding the draft Budget Rules for District and Taluk Boards, I have the honour to state that the draft rules were approved by the District Board at their meeting held on 31st July 1920 An extract from the proceedings of the Board is enclosed.

2. According to rule 2 of the Draft Rules, the President of the District Board is required to communicate to the Taluk Boards the sum -- proposed to be transferred from District Fundstogether with a statement of services to be maintained by each Taluk Board. I think the -- items of revenue required to be transferred to each Taluk Board every year under Section 25 (3) of the Regulation may be clearly specified in the Rules with full details about the nature of services to be maintained by Taluk Boards.

3. The dates fixed for holding the final Budget meetings by the District Boards and submitting the Budgets to Government have been -- respectively fixed for the 15th March and 1st April in Rule VI of the draft rules. As the Taluk Boards have to be consulted for making any representation in respect of ~~charges~~ changes that may be made by the District Board

53

in the budgets of the former. I am of opinion that the dates may be changed to 1st and 15th April respectively.

4. It is stated in Rule II of the Draft Rules that the District Board is competent to revise the budgets of Taluk Boards. It may be made clear whether the District Board has to hold a preliminary meeting for considering the alterations to be made in the Taluk Board budgets and if so whether it is necessary to circulate the Taluk Board budgets to all the members of the District Board under Rule I. (1) issued under Clause B. of Sec. 37 of the Regulation with Government Notification No.11758-L.B. 54-13-8 dated the 15th March 1919.

5. In para (n) of Rule XV. of the Draft Rules provision has been made for the apportionment of Toll-gate revenue when it is divided between two District Boards or between a District Board and a Municipality. In this District the revenue of the marginally noted provincial Toll-gates is being creditedto State and District Funds in equal proportions. It is requested that necessary provision similar to that contained in para(n) of rule 11 may be made in respect of these provincial toll-gates also.

1. Periyapanam.
2. Panchavally.
3. Bandipur.
4. Mulehole.
5. Kakankote.
6. Nanjangud-Hasanurghat Road near Punjur.

6. In rule 18 of the draft rules it has been laid down that printed copies of the budget estimates should be sent to the Government and Comptroller only. I think the marginally noted heads of Departments may also be included in the Rule as they are now being supplied with copies of the Budjet by Government

1. Chief Engineer.
2. Sanitary Commissioner
3. Senior Surgeon with the Government.
4. Revenue Commissioner.

7. In rule 88 (c) of the draft rules the word "Local" in the first sentence does not appear to be necessary.

8. The heading given above rule 4 may be inserted above rule

1724 54

as it is appears to be the proper place for it.

I have the honour to be,

Sir,

Your most obedient servant,

PRESIDENT,

District Board of Mysore.

B. S. S.

Submitted for perusal. Sec 15

25/8/27

0010001

53

Proceedings of the District Board of Mysore passed at a meeting held at 1 p.m., at Mysore on Saturday the 31st May 1924

A. Ex-officio Members.

1. The Deputy Commissioner, Mysore District.
2. The Assistant Commissioner, French Rocks Sub-Division.
3. Do Mysore do
4. Do Nanjangud do
5. Do Malvalli do
6. The District Medical Officer, Mysore.
~~7.~~ The District Sanitary Officer, Mysore.
7 ~~8.~~ The Executive Engineer, Mysore.
8 ~~9.~~ The District Inspector of Education, Mysore.

B. Elected Members.

Elected by Taluk Boards.

9 ~~10.~~ Mr. Mallanna, elected by the Taluk Board of Mysore.
10 ~~11.~~ ,, H. Rangaswamiengar, do do
11 ~~12.~~ ,, Boregowda, do Yedatore.
12 ~~13.~~ ,, Appajigowda, do do
13 ~~14.~~ ,, H. V. Hanumantha Setty, do Hunsur.
14 ~~15.~~ ,, H. N. Raghavendra Rao, do do
15 ~~16.~~ ,, B. Chandrasekhariah, Heggaddevankote.
16 ~~17.~~ ,, P. Narayanasami, Taluk Board of Gundlupet.
17 ~~18.~~ ,, Dorasamiengar, do Chamrajnagar.
18 ~~19.~~ ,, Venkatasamaiya do do
19 ~~20.~~ ,, E. Krishnappa, do Nanjangud.
20 ~~21.~~ ,, Papanna, do do
21 22. ,, Shamiengar, do T. Narsipur.
22 ~~23.~~ ,, Varadiah, do do
23 ~~24.~~ ,, Puttasami Gowda, do Malavalli.
24 ~~25.~~ ,, Birami Khan, do do
25 26. ,, G. V Nanjappa Setty, do Mandya.
26 ~~27.~~ ,, G. Siddappa, do do
27 28. ,, Ramaswamaiya, do Nagamangala.
28 29. ,, Kulle Gowda, do do
29 30. ,, B. Narasinga Rao, do Seringapatam.
30 31. ,, Devaji Rao, do do
31 32. ,, H. Krsihna Sastry, do Krishnarajpete.
32 ~~33.~~ ,, Ayachita Narayan Dikshit, Taluk Board of Krishnarajpete.
33 ~~34.~~ ,, Natesa Mudaliar, do French Rocks Sub-Taluk.

Elected by Municipal Councils.

34 ~~35.~~ ,, A. Krishna Rao, B.A., B.L., elected by the Municipal Council of Mysore City.
35 ~~36.~~ ,, ~~S. A. Jayaraya~~, vacant do do ~~Seringapatam~~.
36 ~~37.~~ ,, K. Venkatasamaiya, B.A., B.L., do do Nanjangud.

Elected by Inamdars.

37 ~~38.~~ ,, M. K. Krishna Rao, Pleader, Mysore.

Elected by recognised Association.

38 ~~39.~~ ,, C. Narasimhaiya, B.A., B.L., elected by the Bar Association, Mysore.

C. Nominated Members.

39 40. Revd. Father Laurent.
40 ~~41.~~ Lokaseva Niratha Mr. Amble Annaya Pandit.
41 42. Mr. Mir Raza Ali.
42 ~~43.~~ ,, Mayi Gowda, Patel, Bannur.
43 ~~44.~~ ,, Linga Gowda, Maddur.
44 ~~45.~~ ,, Muhammad Sait, Mysore.
45 M. G. Shamiengar

56

XXXXX XXXX XXXX XXXX

IV. Road Revenue Secretary's letter No.R.740-7/L.E.17-19-1 dated the 16th July 1920 forwarding ~~it~~ for the opinion of the District Board the draft budget rules for District and Taluk Boards.

Resolved that the draft rules be approved.

XXXX XXXX XXXXX XXXX

" E X T R A C T "

P R E S I D E N T,
District Board of Mysore.

B. S. S.

00100001

Office of the President, District Board,
Kolar District,
Dated, Kolar, the 15th August 1920.

From

Md. Zahiruddin Mecci, Esquire, B.A.,
President, District Board, Kolar,
K O L A R.

D. No. 1698
24-8-20.

To

B. Ramaswamayya, Esquire, B.A., B.L.,
Secretary to the Government of His Highness
the Maharaja of Mysore, Revenue Department,
B a n g a l o r e.

S i r,

With reference to your letter No. R.740-7 L.B.16-10-1 dated the 16th July 1920 regarding the draft Budget Rules for District and Taluk Boards, I have the honour to state that the draft rules were placed before the District Board at their meeting held on the 30th July 1920, and the Board have approved of the rules. I agree with the views of the Board.

A copy of the Board's resolution is enclosed.

I have the honour to be,
S i r,
Your most obedient servant,

For President,
District Board, Kolar,

From

The President, District Board,

K O L A R.

To

The Secretary to the Govt.

Of Myosre, Rev. Dept.

Bangalore.

Dated 15th August 1920.

Despatched

Received

General No. ___

No.

Enclosure No.

Regarding the Draft Budget Rules for District and Taluk Boards.

0010001

58

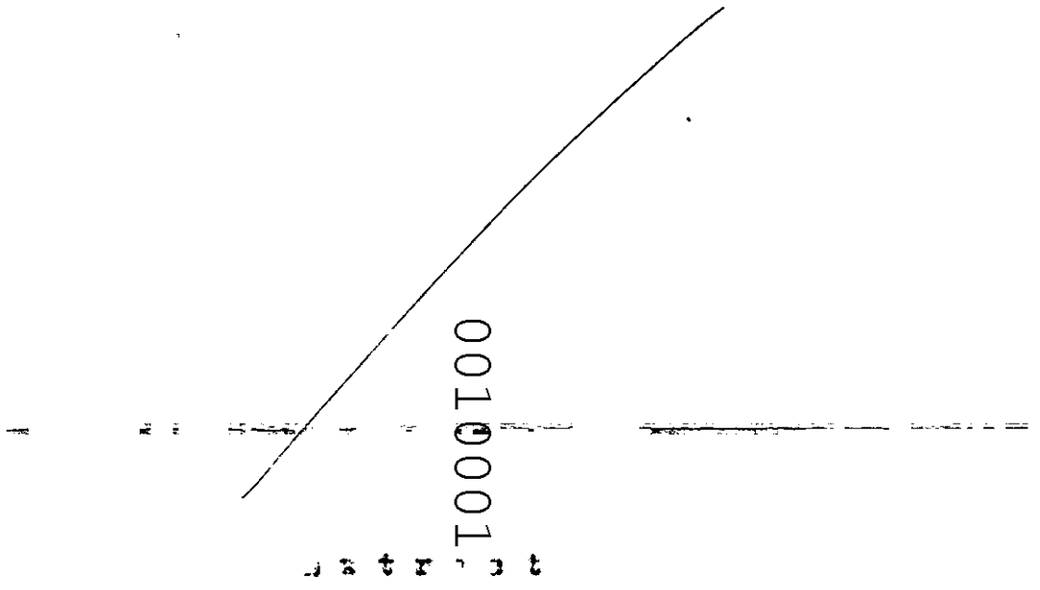
Proceedings of the First Ordinary meeting of the Kolar District Board, for the year 1920-21 convened at Kolar on Friday the 30th July 1920.

---

x x x

15. Read No.R. 740-7 L.B. 16-29-1 dated 16-7-20 from the Secretary to Government Revenue Department requesting to send the resolution of the District Board as to the suitability of the proposed draft Budget Rules for District and Taluk Boards

Resolution: The rules may be adopted.



C.K. Gopalarao
Vice President,
District Board, Kolar.

7512

59

19

From

The President
District Board
Kadur District

To

The Secretary to Government
Revenue Department
Bangalore

Dated

Despatched 31st August 20

Received

General No. D2 Dis 65 L31 1

No.

Enclosure No. one

Submitting the resolution of the District Board re:—
the suitability of Draft
Budget rules.

0010001

60

Office of the President, District Board,
Kadur District,
Dated Chikmagalur, 28th August 1920.

D. No. 1968
1-9-20

From,

K. Mylar Rao, Esquire., B.A., B.L.,
President, District Board,
Kadur District.

To,

B. Ramaswamaiya Esquire., B.A., B.L.,
Secretary to the Government of His Highness the
Maharaja of Mysore, Revenue Department,
BANGALORE.

Sir,

With reference to your letter No. R. 740-7/ L.B. 16-19-1 dated 16th July 1920 forwarding a copy of the Draft Budget Rules for District and Taluk Boards and calling for the resolution of the District Board together with my own views thereon as to the suitability of the proposed rules, I have the honor to state that the subject was placed before the District Board at its meeting convened on the 31st July 1920 and the Board is of opinion that the Rules are suitable and may be adopted I also concur in the opinion expressed by the Board. A copy of the Board's resolution is herewith submitted.

I have the honor to be,
Sir,
Your most obedient Servant,

for President, District Board,
Kadur District.

C.M.K.
Submitted for perusal.
Replies drafted from D.C.S.
7/9/20

Proceedings of the meeting of the Kadur District Board convened at Chikmagalur on Saturday the 31st July 1920.

****

X X X X

X X X X

XX. Read:- Letter No. R. 740-7/ L.B. 16-19-1 dated 16th July 1920 from the Secretary to Government , Revenue Department, forwarding a copy of the Draft Budget rules for District and Taluk Boards and calling for the opinion of the District Board as to the suitability of the proposed Rules.

RESOLUTION:- Recorded.

X X X X X

X X X X

(Sd) K. MYLAR RAO,
PRESIDENT, DISTRICT BOARD,
KADUR DISTRICT.

" C O P Y "

President, District Board,
Kadur District.

C.M.K.

1682 / 62

19

From The President District Board Chitaldrug

To The Secretary to Government of H. H. the Maharaja of Mysore ~~Bangalore~~ Revenue Department Bangalore

Dated 23rd September 1920.

Despatched

Received 24 SEP 1920

General No. B.417 L.7.20 25

No.

Enclosure No. 2.

Forwards the resolution of the District Board conveying their approval to the draft budget rules sent for their approval.

00100001

63

Office of the President,
District Board, Chitaldrug.
Dated, Chitaldrug, 20th September 1920

D. No 2682
24 9 20

From

C. Venkata Rao, Esquire, B.A., B.L.,
President, District Board,
Chitaldrug.

To.

B. Ramaswamaiya, Esquire, B.A., B.L.,
Secretary to the Government of H.H.
the Maharaja of Mysore, Revenue Department,
BANGALORE.

Sir,

Adverting to your letter No.R.740-7 L.B.16-7-20 forwarding a copy of the draft Budget Rules for the District and Taluk Boards, for the opinion of the District Board, I have the honour to state that the question was referred to the Finance Committee for consideration and the Committee recommend that the rules may be adopted with the modification that the Budget pertaining to the Village Panchayets may also be prepared by the Taluk Baords themselves and included in their consolidated Budgets. The recommendations of the Finance Committee have been approved by the District Board in their meeting held on the 5th August 1920. (Vide copy of the proceedings of the Finance Committee and the resolution of the Board attached.)

I am of opinion that the rules are fair and may be adopted with the proposed modification.

I have the honour to be,

Sir,

Your most obedient Servant,

Venkata Rao
President, District Board,
Chitaldrug.

Replies have been recd from all the D.C.s. in the matter the subject will be worked up & submit for orders early

30/9/20

30-9

Subject No.4.

Letter No.R.740-7 L.B.16-19-1 dated 16th July 1920 from the Revenue Secretary forwarding for the opinion of the District Board, a copy of the draft Budget rules for District and Taluk Boards and the proceedings of the Financial Committee to whom the matter was referred for consideration.

R e s o l u t i o n :--

The Financial Committee's recommendation is approved.

Sd/- C.Venkata Rao
Deputy Commissioner & President,
District Board, Chitaldrug.

"C O P Y"

President, District Board,
C h i t a l d r u g.

Meeting No. I of 1920-1924.

Proceedings of the Chittalbrug District Board meeting held on the 5th August 1920

Present: C Venkata Rao, Esquire, B.A.
Deputy Commissioner and President.

Ex-officio members.

P1. Mr. C B Lakshmana Rao, B A B L
Sub-Division Officer, Chittalbrug Sub-division.

P2. " E H Thompson.
Sub-Division officer, Dharmapore Sub-division.

P3. " B. Krishnamurthy Rao
Deputy Medical officer, Chittalbrug

P4. " D. Narayana Rao, B.A., Deputy Inspector of Schools, Chittalbrug

P5. " T G Venkata Iyengar, Executive Engineer, C I & D Div.

A. 2. " Samuel Rich Assistant Surgeon, Chittalbrug

Non official members.

P6 Mr C Subbaramayya Vice President

P7. Mr Venkatarama Naidu, C I & D Overseer

P8. " Ramachandra, do

P9. " Venkata Rao, Shanbhag

X10. " Narasimha Pantulu, Patel, deceased

P11. Chinnaswamy Reddi

P12. Chappal

P13. " M C Subbaiah,

P14. " S. Chinnappa

P15. " M Narasimha Rao

P16. " Venkata Subbiah

P17. " Ramanna

P18. " M Ramaiya Reddi

P19. " T G Venkata Rao

P20. " Ramaiya Reddi

A. 1. Mr C Chinnakistnamma

P21. " T M Shanbhaga Rao

P22. " Hanya Naikkadi Channa

P23. " Ananthakrishna Rao

P24. " Ramayanna

P25. " Hanuma Naidu

P26. " P Nobi Rao

P27. " Lakshmana Rao

P28. " C Narasimha Reddy

P29. " Gurue Thimmaiah

N. B. Final lists of Patels and the Deputy Tahsildars of Hiriyur are not accepted.

Amildars of Davanagere & Hosadurga.

66

Proceedings of the meeting of the Finance Committee of the Chitaldrug District Board held on the 5th August 1920 at 8 A.M. in the President's Office, Chitaldrug.

Present.

Mr. C.Siddananjappa, (Vice president.)

Mr. J.Subba Rao

Mr. B.Chinnobiah

I. Read the Revenue Secretary's letter No.R.740-7 L.B.16-19-1 dated16th July 1920 forwarding a copy of the draft Budget Rules for District and Taluk Boards and calling for the opinion of the Distfict Board in the matter.

RESOLUTION:— The rules may be adopted with the modification that the Budgets pertaining to the Village Panchayets may also be prepared by the Taluk Boards and included in their consolidated Budgets.

COLOOOL

Sd/- C.Siddananjappa
Vice President,District
Board, Chitaldrug,

"C O P Y"

President, District Board,
Chitaldrug.

Office of the President, District Board,

Tumkur District,

Dated, Tumkur, 7th September 1920.

67

D. No 2526

20.9.20

From

ANANDA RAO S. SIRSI, ESQUIRE, B.A.,LL.B.,

President, District Board,

Tumkur District, Tumkur.

To

B. RAMASWAMAIYA, ESQUIRE, B.A.,B.L.,

Secretary to the Government of His Highness the Maharaja

of Mysore, Revenue Department, Bangalore.

Sir,

With reference to your letter No.R.740-7/L.B.16-19-1, dated 16th July 1920, forwarding for opinion copy of the draft budget rules for District and Taluk Boards, I have the honour to state that the proposed rules were discussed at the meeting of the District Board held last month and they have resolved that the same may be adopted.

2. A copy of the resolution of the Board is submitted herewith.

I have the honour to be,

Sir,

Your most obedient servant,

H. Venkatarama

Vice President

For President.

absent from station.

T.K.S.

8

Subd for perusal.

The reply from Chitaldrug DBoard has not been rec'd. Draft reminder subd for sign.

Jas 21/9/20

Srm Rly 28-9

WD 0463—GPB—3,00,000—21-7-17—B.

9815

1910-21.

From

The P r e s i d e n t,

District Board,

T u m k u r.

To

The Secretary to the Government of His Highness the Maharaja of Mysore, Revenue Department,

B a n g a l o r e.

Dated

Despatched 7th September 1920.

Received

General No. L.G.C. 160 / 20-21 20 SEP 1920

No.

Enclosure No. one.

S u b j e c t.

Forwarding ~~for~~ opinion ~~copy of~~ the copy of draft budget rules for the District & Taluk Boards.

C 1000

Proceedings of The Meeting of The Tumkur District Board Held on Saturday 24 Sept 20

Ex-officio members.

A 1 Ananda Rao S. Sirsi Esquire B.A. LL.B.
A 2 The Executive Engineer, Tumkur Division.
P 3 The Assistant Commissioner, Tumkur sub Dv
P 4 —— Do —— , Gubbi sub Dv
A 5 —— Do —— Maddagiri sub Dv
P 6 The Dist Medical officer, Tumkur District
P 7 The Dist Inspector of Education Tumkur Dist
A 8 The Dist Sanitary officer Tumkur District

Non-official members

P. 9 Mr. H. Venkataramaiya, B.A., B.L. (Vice Presidn
P 10 Suryanarayana Rao, Land-holder & Jodidar Kolala
A 11 " Ramanna, land-holder Hebbur.
P 12 " Sivalinga Setty, Land-holder & merchant Sira
P 13 " Venkataramaiya, Land-holder, Bukkapatna
P 14 " Narayana Gowda Patel, Kotta.
P 15 " Thimmamaiya, Shanbhogue, Tiptur
P 16 " Ramaswami Iyengar, Land-holder Amritur.
P 17 " Narayana Reddi, Patel, Bhupur.
P 18 " T. G. Nagappa, Land-holder, Turvekere
P 19 " Narasidevaraiya, Shanbhogue, Muyasandra.
A 20 " Mutya Bheema char, Jodidar, Holavanahalli
P 21 " Madhava char —— Do ——
P 22 " C. Krishna Rao, Advocate, Tumkur.
P 23 " Sitharamaiya, Shanbhogue, Chicknaikanahalli
P 24 " Santhanera Setty, Land-holder, Nonavinkere
P 25 " P. Vasudeva Rao Pensioner, Paragada.
A 26 " G. Sivaramaiya, Pleader Maddagiri.
P 27 " Abdul Nabi Khan Land-holder, Tumkur
A 28 " K. Ramanuja Iyengar, —Do— Kadaba.
A 29 " Abdul Gaffur. —Do— Gubbi
A 30 " Ananthara jappa —Do— Bellavi.
P 31 " Nanjundaiya, Jodidar, Kunigal.
A 32 " A. Nagaraja Rao, Assistant Superintendent Tumkur
A 33 " S. Shamasastry, Pleader Maddagiri. Mission Tumkur
34 " Chikka Gowda, Patel, Sravandalalli
35 " Singri Nanjappa, merchant, Tiptur.
36 " Syed Abdul Sab, — Do — Kyasandra.

69

Beratungs-Vorlage 740-7 KS 16-1971 § 169-20

betreffend Unterbringung von Personen in Notunterkünften

Beschlußvorschlag siehe Anlage

Anlage

(SD) H. Vorbeck-Lorentzen

Vorsitzender (Unterschrift)

Hz.

H. Wunderlich

0010001

191 20-21

From

S. HIRIANNAIYA, Esq., M.A., B.L.,
Deputy Commissioner,
SHIMOGA DISTRICT.

To

The Secretary, Revenue Dept,
Bangalore.

Dated

Despatched 8th September 1920.

Received

General No. C.2.L.B. 1920-21...

No.

Enclosure No. one

10 SEP 1920

Submits the views of the District Board relating to the draft budget rules received.

&&&&&&&&&

00100001

No. C.2.L.B.20-21. Office of the President, District Board,
Shimoga.
Dated Shimoga 8th September 1920.

From

S.Hirianhaiya, Esquire., M.A.,B.L.,
President, District Board,
Shimoga.

D.No.2242
11.9.20.

To

B.Ramaswamaiya, Esquire., B.A.,B.L.,
Secretary to Government of Mysore,
Revenue Department,
Bangalore.

Sir,

With reference to your letter No. R. 740-7 L.B. 16-19-1 dated 16th July 1920 I have the honour to state that the draft Budget Rules received with the letter under advertance was placed before the District Board together with the views of the Finance Committee on the 2nd instant and a copy of the resolution passed thereon is herewith submitted.

The Board are of opinion that the draft rules are suitable and may be adopted.

I have the honour to be,
Sir,
Your most obedient servant,
S. Hariyanna
President, District Board,
Shimoga.

H.R.

Proceedings of the Second Ordinary meeting of the Shimoga District Board held at 2.P.M. in the Court Hall of the Deputy Commissioner, Shimoga on Thursday the 2nd September 1920.

X X X X

Subject No. 6.

Read Revenue Secretary's letter No. R. 740-7 L.B. 16-19-1 dated 16th July 1920 forwarding copy of Local Fund Draft Budget Rules and the District Board Finance Committee resolution that the draft budget rules are suitable.

Resolution :-

No alterations are considered necessary.

X X X X

"Copy"

S. Narayana Rao

For President, District Board, Shimoga.

H.R.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE, GENERAL AND REVENUE SECRETARIAT.

NOTIFICATION No. L. 7503—L. B. 92-23-18, DATED 19TH MARCH 1924.

Under Sections 13, 28, 37 (*g*), 59 and 62 of the Local Boards and Village Panchayets Regulation, VI of 1918, and in exercise of all other powers enabling Government in this behalf, the Government of His Highness the Maharaja of Mysore are pleased to make the following rules for the guidance of Village Panchayets and Taluk and District Boards in respect of the preparation and submission of their Budget Estimates of receipts and expenditure.

2. These rules will come into force at once and be applicable to the Budget Estimates for the year 1924-25.

By Order,
B. NAGAPPA,
Secretary to Government,
Local and Legislative Departments.

BUDGET RULES.

BUDGET ESTIMATES OF PANCHAYETS.

1. The Taluk Board will obtain not later than the 15th January from every Village Panchayet in the taluk a budget estimate showing the probable receipts and expenditure under all heads during the ensuing financial year with a separate statement of works required to be carried out during the year. The Taluk Board shall scrutinise and pass every such budget under Section 59 (*b*) of Regulation VI of 1918 and shall communicate its sanction to the Village Panchayet not later than the 15th February.

BUDGET ESTIMATES OF TALUK BOARDS.

2. The President of the District Board shall, before the end of November, communicate to each Taluk Board within the district the sum proposed to be transferred from District Funds to such Taluk Board for the ensuing year under Section 25 (iii) of the Regulation and a statement of services to be maintained and the works to be executed, within the limits of each taluk. The Taluk Board will, after the receipt and sanction of the budget estimates of of all the Village Panchayets comprised within the taluk and on or before the 15th February, submit to the District Board its own budget estimate of the probable receipts and expenditure under all heads during the ensuing financial year in the forms prescribed in Rule 7 together with a statement of the probable receipts, expenditure and balances of each Village Panchayet in the taluk in Form No. I. Under Section 13 of the Local Boards and Village Panchayets Regulation, the District Board is authorised to sanction the budgets of Taluk Boards provided that no material alterations are made without giving the Taluk Boards concerned an opportunity to show cause why such alterations should not be made.

ESTIMATES FOR WORKS TO BE CARRIED OUT BY P. W. DEPARTMENT.

3. The District Board shall, as soon as possible after the receipt of all the Taluk Boards' estimate forward to the Executive Engineer of the District a list of all the works required to be carried out by the Public Works Department during the ensuing year, for estimating the cost of each work and also for suggesting any work or works which he may think necessary.

4. On or before the 1st March, the Executive Engineer will return the list to the board with the required information.

CESSES AND CONTRIBUTIONS ON ACCOUNT OF DISPENSARIES.

5. On or before the 15th February, the Deputy Commissioner shall intimate to the District Board the amount of probable collections of 76 per cent of the cess on land revenue, of the 67 per cent of the cess on Excise and Forest Revenue assigned to Local Boards; and of the Mohatarfa similarly assigned to the District Board; as also of the Railway and Education Cesses. The probable amounts of expenditure from the Railway and Education

Cesses during the ensuing year shall be ascertained from the respective departments. About the same time the Senior Surgeon shall also intimate to the board the amount of contribution payable on account of dispensaries.

District Board Budget and Consolidated District Budget.

6. The Finance Committee shall then compile a budget estimate of the receipts and expenditure appertaining to the District Fund. Until further orders, 50 per cent of the local cess on Land Revenue levied within the taluk will be credited to the Taluk Fund while the remaining 26 per cent of the cess on Land Revenue and the 67 per cent of the cess on Excise and Forest Revenues and the entire income from mohatarfa will be credited to the District Fund. When dealing with Taluk Board Budgets references should be made to the Taluk Boards concerned, where necessary and a period of twenty days should be allowed for any representations which they may wish to make. The final budget meeting of the District Board should be arranged for on or before the 15th April so that both the estimates above referred to may be completed and duly passed by that time. After the Taluk Board estimates are passed by the District Board, in accordance with the general rules prescribed in para 11 below under Section 13 of Regulation, VI of 1918, the District Board's sanction will be communicated to the Taluk Boards not later than 1st May. The estimates appertaining to the Taluk Funds may be retained in the District Board Office and the detailed budget statements for the District Board prescribed in Rule 7 and a statement in Form No. I showing the income, expenditure and balances of each of the Taluk Boards and Village Panchayets should be despatched to the Deputy Commissioner who shall submit the same to Government not later than 1st May.

Form of Budget Estimates.

7. The budget estimates of the Village Panchayets will be drawn up in the form appended to the rules published under Notification No. 12720—L. B. 6-18-4, dated the 2nd April 1919, under the general control of the Taluk Board while those of the Local Boards will consist of the following statements:—

(*a*) Abstract estimates of revenue and expenditure.
(*b*) Statement showing details of estimates of receipts.
(*c*) Statement showing details of estimates of expenditure.

Note.—Details of establishments should not be shown in this statement.

(*d*) Statement showing the public works to be carried out.
(*e*) Statement showing the variation in the length of roads repaired and the mileage allotted therefor.
(*f*) Statement showing details of charges under medical relief for the year.
(*g*) Statement showing the variation in scale of establishments adopted in the budget estimates for the year of budget and previous year.
(*h*) Statement showing the details of establishments paid from Local Funds.
(*i*) Statement showing the estimates of demand, collection and balance under Local Funds.
(*j*) Statement showing the normal income and expenditure of the Local Board.
(*k*) Statement showing details of balances and investments.

Contents of Budget.

8. The budget shall set forth the estimated receipts and expenditure under each major, minor and detailed head of account and the opening and closing balances and shall be accompanied by explanatory notes on variations and on the data from which the estimate was prepared.

9. The budgets should not be accompanied by any covering letters from the Presidents of the District Boards save in every exceptional cases, the required explanations of important variations in figures, which should be as brief as possible consistent with clearness being furnished opposite the entries concerned on pages facing the estimates.

10. All proposals relating to establishments should be excluded from the budget and care should be taken that all proposals for increases or decreases in establishment are, as a rule fully considered and disposed of prior to the time of preparing the estimates.

Instructions with regard to the preparation of budgets.

11. The following general rules apply to the preparation of the District Fund Budget, and also, as nearly as may be to the preparation of the Taluk Board Budget:—

(*a*) the estimates shall be so framed as to avoid as much as possible subsequent reappropriations or additional grants from closing balances;

(*b*) no new charges (excepting public works) shall be included in the budget without the previous sanction of Government;

(*c*) the Local Board shall never without the previous sanction of Government exhaust its balance in the treasury and the budget estimate shall be so framed as to provide for an adequate working balance not falling short in any case of one-eighth of the total estimated income for the year;

(*d*) a list showing the alterations in the sanctioned scale of establishment, authorised since the submission of the previous year's budget should be forwarded with each budget. Every year a complete list showing the scale of all sanctioned establishments should be forwarded with the budget;

(*e*) the net proceeds of the revenue from tolls levied under clauses *iv* and *v* of sub-section (1) of Section 23 of the Local Boards and Village Panchayets Regulation shall be applied wholly to the construction, repair and maintenance of roads and bridges vested in District Boards;

(*f*) the estimates should provide for all the receipts and charges whether under service or debt heads including railway and education cesses and loans appertaining to Local Boards. Provision should be made for what is expected to be actually received or paid (under proper sanction) during the year including the arrears of past years and not for the demand or the liabilities falling due within the year;

(*g*) the explanation of variations should include not only the difference between the revised estimate of the current year and the estimate for the ensuing year, but also between the actuals of the past year and the estimate for the ensuing year,

(*h*) explanations for variations in figures should be furnished opposite to the entry concerned in the last column;

(*i*) local boards should include in their annual estimates under the appropriate major heads provision for works, establishments or other charges which although not specifically sanctioned at the time the budget estimates are prepared will yet in all probability come under sanction in the course of the year. Such probable expenditure must be of a character sufficiently definite for at least a rough forecast of it to be formulated and explained. However, no funds should generally be provided for works until they are selected and estimates got ready for them. Adequate provision should in the first instance, be made for such "Incomplete Works" as are not abandoned by the local boards, the amount being fixed in the light of past experience;

(*j*) the estimates of expenditure may include as many optional items as are approved by the local board provided that the estimated closing balance does not fall short of the prescribed minimum and the accumulation of funds is not necessary for carrying out any big projects;

(*k*) the Boards should exert their best to promptly realise their estimated income and curtail the expenditure to the necessary extent should any fall in the estimated income be apprehended. They should also at the time of passing their budget examine their financial condition and regulate their expenditure on recurring and obligatory items so that it may be well within their normal income. They should view with special caution all proposals for increase of a recurring nature and sanction them only if their normal income admits of bearing the extra charge involved;

(*l*) the normal income and expenditure of the boards should be arrived at by deducting the totals of the extraordinary items of income and expenditure and in order to ensure that the normal income and expenditure are correctly calculated and the financial position is properly reviewed a statement should be prepared and well scrutinised at the time of passing the budget and a copy thereof submitted to Government along with the budget every year in Form J prescribed in Rule 7;

(*m*) under contribution from State Funds, provision should be made for special assignments made by Government for roads, etc., specifying the purpose for which they are made and quoting the order of Government sanctioning such allotment. Payments for contributions to Government on account of services rendered and pensionary contributions as well as grants-in-aid should also be provided for;

(*n*) when the receipts from a toll gate are divided between two local boards or between a local board and a municipal council or between a local board and the Government, the net receipts only of the local board which collects the tolls should be entered in the budget, the gross receipts and the share handed over to the other local board or Government or municipal council being shown in a foot note to the statement;

(*o*) provision for charges for prevention of the spread of epidemics including cost of desinfectants should also be made;

(*p*) the estimates for receipts and for varying charges, *e.g.*, contingencies, etc., should be based on the average of the past three years. The average however is only to be regarded as a guide and any increase or decrease should be clearly explained;

(*q*) a full description of the nature of charges under contingencies should be given. Vague entries such as "other items" Reserves," etc., should not found a place in the budget, Details should, as far as possible, be given for the amounts entered under "Miscellaneous";

(*r*) the gross transactions and not the net receipts or charges are to be entered.

12. Powers of District Board.

ALLOTMENTS AND TRANSFERS.

The allotments entered in the budget as passed by Government will be the original sanctioned allotments of the year and all expenditure during the course of the year must be regulated in accordance with these allotments. The District Board may, however, sanction transfer of funds from one major or minor head in the budget to any major or minor head but no such transfer can be sanctioned without a specific reappropriation being made from an allotment sanctioned in the budget.

13. Powers of Taluk Boards.

Taluk Boards shall adhere to the sanctioned budget as far as possible. They may sanction transfer of funds from one minor head to another under the same major head without any limit. All transfers sanctioned by a Taluk Board should be reported to the President of the District Board.

14. District Board shall exercise general control and supervision over Taluk Boards as regards the check of any irregularities which may be found in the statement of allotments and transfers of funds submitted by the latter. Transfers from one major head to another will be sanctioned by the District Board.

Applications to the District Board for transfer of allotments should invariably be in Form No. II (No. 37 of the Mysore Account Code.) When transfer of funds is sanctioned the statement will be returned to the officer submitting the application.

ALLOTMENT FROM BALANCE.

15. Additional allotments from balances should not as a general rule be sanctioned during the course of the year. The budget should therefore be so framed as to obviate the necessity for such allotments.

16. In cases, however, where fresh or additional expenditure cannot be provided for by specific reappropriation from the budget grants, the District Board may sanction allotments from balances in the case of Taluk Boards provided that the closing balances revised with reference to the actual opening balance is not thereby reduced below one-eighth of the total estimated income of the year. If this percentage is likely to be reduced the sanction of Government should be obtained by submitting an application in the Form III appended to this order. Provision is made in Section 28 (4) of Local Boards and Village Panchayets Regulation of 1918 for submission of supplemental estimates to Government in the case of District Funds.

COMMUNICATION OF SANCTION.

17. As soon as the order of Government sanctioning the estimates are received, the President of the District Board will carry out the alterations in his office copies of the budgets and print them.

18. Ten copies of the printed budget estimates should be sent by the President, District Board, to the Government, six copies to the Comptroller and two copies each to the Chief Engineer, to the Senior Surgeon and Sanitary Commissioner and to the Revenue Commissioner.

FORM I.

Statement showing the income, expenditure and balance of the Taluk Boards and Village Panchayets for the year 19 —19 .

No.	Name of Taluk Board or Village Panchayet	Opening balance	Receipts			Total income including opening balance	Expenditure			Closing balance	Amount, if any, invested in securities or Banks at interest	Action taken to improve financial condition
			Normal	Extra-ordinary	Total		Normal	Extra-ordinary	Total			
1	2	3	4	5	6	7	8	9	10	11	12	13
	I. TALUK BOARDS.											
	Total I ..											
	II. VILLAGE PANCHAYETS											
	Total II ..											

FORM II.

Form of statement to accompany all applications for sanction by re-appropriation to expenditure not provided for in Budget.

Expenditure proposed to be provided for :—

R ... on account { Major head / Minor head / Detailed head

of (a) ...

Amount proposed to be spent during the current year Rs.
Amount proposed to be spent during future years Rs.

proposed reappropriation for current year

Heads of estimate affected by the proposal (b)	Actual expenditure up to date of the proposal viz	Amount as in the estimate passed	Amounts as they will stand after re-appropriation
1	2	3	4
(1) Heads under which the proposed expenditure will fall:			
Total ...			
(2) Heads under which it is proposed to reduce the grants.			
Total ...			

(a) Here enter full description, mentioning the name of the Local Board.

(b) The same details must be shown as in the sanctioned estimate, as the re-appropriation has to be effected by transfer of the figures shown therein.

Note 1.—Any further explanation should be given on reverse, where also, if no re-appropriation is possible, the urgency and necessity for the expenditure should be fully explained.

Note 2.—Re-appropriation already sanctioned should be indicated by + and entries in column 2, quoting the number and date of sanction.

Note 3.—The estimates referred to are the budget and not the revised estimates. The revised estimates must never be referred to in this application.

Note 4.—The statement should be forwarded in duplicate.

FORM—III.

Application for allotments of funds from the balance required by the Board of.....

Name of Local Board	Particular work or purpose	Major and minor heads in the budget	Amount provided for the work or purpose in the budget	Amount subsequently allotted or transferred	Amount now required	Necessity for the allotment	Reference to previous correspondence and the number and date of the Local Board's sanction	Amount of closing balance provided in the budget as revised with reference to the actual opening balance of the year	Total of all allotments made from such balance including those now applied for	Net balance available	Twelve and a half per cent of estimated receipts
1	2	3	4	5	6	7	8	9	10	11	12

Station

Dated 19 .

President.

A. Abstract estimates of revenue and expenditure for the year 19 —19 .

Items	Estimate for the ensuing year 19 -19	Revised estimate for the current year 19 -19	Sanctioned estimate for the current year 19 -19	Accounts of past year 19 -19 (audited figures)	Items	Estimate for the ensuing year 19 -19	Revised estimate for the current year 19 -19	Sanction-ed estimate for the cur-rent year 19 -19	Accounts of past year 19 —19 (audited figuress
1	2	3	4	5	6	7	8	9	10
Receipts.					*Expenditure.*				
A. Local cesses					A. Public works executed by the Public Works Department				
B. Mohatarfa					B. Public works executed by the Civil Department				
C. Tolls and ferries					C. Administration and collection ..				
D. Fees, fines and miscellaneous ..					D. Public health, safety and convenience				
E. Contributions and grants-in-aid ..					E. Miscellaneous				
F. Public debt					F. Public Debt				
Total Receipts ..					Total Expenditure ..				
Opening Balance					Closing Balance				
Grand Total ..					Grand Total ..				

1000100

Statement showing details of estimates of receipts for the year 19 -19

Items of receipts	Estimate for the ensuing year 19 -19	Revised estimate for the current year 19 -19	Sanctioned estimate for the current year 19 -19	Accounts of past year 19 -19 (audited figures)	Explanation for variations between columns 2 and 3, as well as for those between columns 2 and 5.
1	2	3	4	5	6
A. Local cesses—					
1. Allotment from local cess on land revenue					
2. Allotment from cess on Excise and Forest revenues					
Total A					
B. Mohatarfa					
C. Tolls and ferries—					
1. Tolls					
2. Ferries					
Total C					
D. Fees, fines and miscellaneous—					
1. Cattle pounds—					
(a) Fines for cattle trespass					
(b) Sale proceeds of stray cattle					
(c) Refund of feeding charges					
Total 1					
2. License fees—					
Fees for dogs					
Fees for shops					
Other license fees					
Total 2					

B. Statement showing details of estimates of receipts for the year 19 -19

1 Items of receipts	2 Estimate for the ensuing year 19 -19	3 Revised estimate for the current year 19 -19	4 Sanctioned estimate for the current year 19 -19	5 Accounts of past year 19 -19 (audited figures)	6 Explanation for variations between columns 2 and 3, as well as for those between columns 2 and 5.
3. Market collections					
4. Cart-stand fees					
5. Fees from travellers' bungalows, musafir-khanas and rest-houses and lodges ...					
6. Slaughterhouse fees					
7. Rents from cooly colonies					
8. Rents from other buildings and lands ...					
9. Fines under Village Sanitation Rules ...					
10. Other fines					
11. Sale proceeds of lands and produce of lands..					
12. Sale of manure					
13. Interest on arrears of Revenue... ...					
14. Interest on investments					
15. Notice and warrant fees					
16. Revenue from railways					
17. Cattle shows					
18. Lapsed deposits					
19. Other items					
Total D ...					

10

B. Statement showing details of estimates of receipts for the year 19 — 19 .

Items of receipts	Estimate for the ensuing year 19 —19	Revised estimate for the current year 19 —19	Sanctioned estimate for the current year 19 —19	Accounts of past year 19 —19 (audited figures)	Explanation for variations between columns 2 and 3, as well as for those between columns 2 & 5
1	2	3	4	5	6
E. Contributions and grants-in-aid from—					
(Proposed to be specified)					
1. Government—					
For sanitary purposes.					
2. Municipal Funds					
3. Other sources (to be specified)					
Total E ...					
F. Public debt—					
1. Loans					
2. Deposits					
3. Advances					
4. R.y cess					
5. Education cess					
6. Drinking water wells funds					
Total F ...					
Total Receipts ...					

C. Statement showing details of estimates of expenditure for the year 19 —19 .

[*N.B.*—Details of establishments should not be shown in the statement.]

Items of expenditure	Estimate for the ensuing year 19 —19	Revised estimate for the current year 19 —19	Sanctioned estimate for the current year 19 —19	Accounts of past year 19 —19 (audited figures)	Explanation for variations between columns 2 and 3, as well as for those between columns 2 & 5
1	2	3	4	5	6
EXPENDITURE.					
A. Public works executed by the Public Works Department—					
1. Original works					
2. Repairs					
3. Establishment					
4. Tools and plant					
Total A ...					
B. Public works executed by the Civil Department—					
1. Original works					
2. Repairs					
3. Establishment					
4. Tools and plant					
5. Contribution on account of road repairs—					
(*a*) To Provincial Funds					
(*b*) To Municipal Funds					
6. Contribution to Drinking Water Wells Funds.					
Total ...					

TOOOTOO

C. Administration and Collection—

1. Administration—

(a) District Board office establishment.

(b) Taluk board office establishment ...

(c) Travelling allowance of the establishments .. ..

(d) Travelling allowance to non-official members of Local Boards ...

(e) Other items ... ...

District board office contingencies

Taluk Board office do ...

Stationery charges ... ...

Furniture

Miscellaneous

Total I ..

2. Collection—

(a) House and mohatarfa taxes—

(i) Establishment ....

(ii) Commission .. ...

(iii) Contingencies .. ...

Total (a) ...

(b) Tolls, rents and other receipts—

(i) Establishment ... ...

(ii) Commission ... ...

(iii) Contingencies ... ...

Total (b) ...

Total 2 ...

00:0001

C. Statement showing details of estimates of expenditure for 19 —19 .

Items of expenditure	Estimate for the ensuing year 19 —19	Revised estimate for the current year 19 —19	Sanctioned estimate for the current yeae 19 —19	Accounts of past year 19 —19 (audited figures)	Explanation for variations between columns 2 and 3, as well as for those between columns 2 & 5
1	2	3	4	5	6
3. Refunds—					
4. Pensions and gratuities—					
Contribution towards pensionary charges					
Pensions					
Gratuities					
Total 4 ...					
Total C					

0010001

D. Public health, safety and convenience—

1. Conservancy and sanitation

(a) Establishment ...

(b) Contingencies ...

Hire of carts ...

Purchase and repair of carts and wheel-barrows, dust-bins, tools, brooms, etc. ...

Filling manure and cess pits ...

Removal of lantana, prickly-pear and other rank vegetation ...

Prizes to patels for keeping villages clean ...

Other items ...

Total (b) ...

(c) Conservancy establishment and sanitation during jatras ...

(d) Plague, cholera and other epidemic charges ...

Total I ...

2. Medical relief including vaccination—

(a) Local Fund Hospitals and Dispensaries—

(i) Charge allowance ...

(ii) Establishment ...

(iii) House rent, contingencies and furniture ...

Rent ...

Furniture ...

...

C. Statement showing details of estimates of expenditure for the year 19 —19

Items of expenditure	Estimate for the ensuing year 19 —19	Revised estimate for the current year 19 —19	Sanctioned estimate for the current year 19 —19	Accounts of past year 19 —19 (audited figures)	Explanation for variations between columns 2 and 3, as well as for those between columns 2 & 5
1	2	3	4	5	6
(iv) Dieting charges ...					
(v) Bedding and clothing charges,					
(vi) Country medicines					
(vii) Travelling allowances					
Total (a)					
(b) Contributions on account of construction and repairs of Local Fund Dispensaries and Hospital staff quarters					
(c) Midwives and Maternity—					
(i) Establishment ...					
(ii) Reward for extra labour cases and other items					
(iii) Travelling allowance					
(iv) Cost of articles required					
Total (c)					

| | | |

C. Statement showing details of estimates of expenditure for the year 19 —19 .

Items of expenditure	Estimates for the ensuing year 19 —19	Revised estimate for the current year 19 —19	Sanctioned estimate for the current year 19 —19	Accounts of past year 19 —19 (audited figures)	Explanation for variations between columns 2 and 3, as well as for those between columns 2 & 5
2	2	3	4	5	6
3, Lighting charges including cost of lamp-posts, lanterns, etc.—					
(a) Establishment					
(b) Cost of electric power					
(c) Lighting by contract					
(d) Other items—					
Total 3 ...					
4. Accommodation for travellers—					
(a) Establishment					
(b) Other charges					
Total 4 ...					

5. Cattle pounds—	
(*a*) Establishment ...	...
(*b*) Commission ...	...
(*c*) Feeding charges ...	...
Total 5	...
6. Markets and slaughter houses—	
(*a*) Establishment ...	...
(*b*) Other charges ...	...
Total 6	...
7. Fairs and festivals ...	...
8. Cattle shows and exhibitions ...	...
9. Water-supply and maintenance charges	...
(*a*) Establishment ...	...
(*b*) Other items ...	...
Total 9	..
10. Purchase and feeding of breeding bulls	..
11 Other items—	
Public gardens and buildings	...
Establishment ..	..
Other charges ..	..
Avenues	..
Establishment ..	..
Other charges ..	..
Destruction of cover afforded to snakes	...
Destruction of stray dogs ..	..

0010001

C. Statement showing details of estimates of expenditure for the year 19 —19.

Items of expenditure	Estimate for the ensuing year 19 —19	Revised estimate for the current year 19 —19	Sanctioned estimate for the current year 19 —19	Accounts of past year 19 —19 (audited figures)	Explanation for variations between columns 2 and 3; as well as for those between columns 2 and 5
1	2	3	4	5	6
Rewards to dog and snake-killers					
Supply of boats					
Miscellaneous					
Total 11 ...					
Total D ...					
E. Miscellaneous—					
1. Interest on loan					
2. Interest on overdrawal					
3. Other items—					
Expenditure of previous years adjusted in the current year					
Total 3 ...					
Total E ...					
F. Public Debt—					
1. Loans					
2. Deposits					
3. Advances					
4. Railway cess fund					
5. Education cess fund					
6. Drinking water wells fund					
Total F ...					
Total expenditure ...					

0010001

D. Statement showing the public works to be carried out during the year 19 —19

Head of account	Name of work	Amount of estimate	Outlay		Grant for the ensuing year 19 —19		Remarks
			Actual to the end of the previous year 19 —19	Probable during the current year 19 —19	Works in progress	Works not commenced	
1	2	3	4	5	6	7	8
A. Public works executed by the Public Works Department.							
B. Public Works executed of Civil Department.							

0010001

E. Statement showing the *variations in the length* of roads repaired and the mileage allotted therefor.

No.	Name of road	As estimated in the budget for						Authority for variation
		19 —19			19 —19			
		Number of miles	Rate per mile	Amount	Number of miles	Rate per mile	Amount	
1	2	3	4	5	6	7	8	9
1								

0010001

'F. Statement showing details of charges under Medical relief for the year 19— —19.

Details	Name and locality of Medical Institutions																							
Proportion of cost borne																								
Number																								
Rate																								
Amount																								
Proportion of cost borne																								
Number																								
Rate																								
Amount																								
Proportion of cost borne																								
Number																								
Rate																								
Amount																								
Proportion of cost borne																								
Number																								
Rate																								
Amount																								
Proportion of cost borne																								
Number																								
Rate																								
Amount																								

0010001

95

G. Statement showing the *variation in the scale* establishments adopted in the budget estimate for the year 19 -19 and that for 19 -19 .

Head of account	Designation	For the year				Authority for variation
		19 —19		19 —19		
		Number	Rate	Number	Rate	
1	2	3	4	5	6	7

0010001

H. Statement showing the details of establishments of the..... .....District for the year 19 -19 .

Head of account	Designation	Number	Rate of salary	Total for each month	Total for the year	Remarks, *i.e.*, authority for the scale of establishment entertained
1	2	3	4	5	6	7

0010001

III Sanctioned estimate for the current year 19 –19	13. Opening balance of arrears ...	
	14. New demand ...	
	15. Total ...	
	16. Remission ...	
	17. Collection ...	
	18. Closing balance of arrears ...	
IV Actuals for the past year 19 – '19	19. Opening balance of arrears ...	
	20. New demand ...	
	21. Total	
	22. Remission ...	
	23. Collection ...	
	24. Closing balance of arrears ...	

100010

J., Statement showing the financial condition of the board.

Income.—

Total Receipts.—

Deduct extraordinary items :—*Viz.*—

1. Receipts under Drinking Water Wells Fund.
2. Do Railway cess.
3. Do Education cess.
4. Loans.
5. Other Public debt items.
6. Interest on investments.
7. Occasional grants from Government for special works.
8. Other items (to be specified.)

Total deductions ...

Normal income ...

Expenditure.—

Total expenditure.—

Deduct extraordinary items.—*Viz.*—

1. Public Works, optional.
2. Construction and improvement of Dispensary building including staff quarters.
3. Compensation.
4. Expenditure under Drinking Water Wells Fund.
5. Do Railway cess.
6. Do Education cess.
7. Investments.
8. Loans and other Public debt items.
9. Other items (to be specified.)

Total deductions ...

Normal Expenditure ...

Result of financial review ...

Action proposed to be taken to keep the normal expenditure within the normal income or to improve the resources of the Board.

Percentage of expenditure on Public works to normal receipts.

Percentage of expenditure on establishments to normal receipts.

101

.....Board.

K. Statement showing the details of balances and investments debt for the year 19 —19 .

Nature of balances	Opening balance	Receipts	Total	Expen-diture	Closing balance	Remarks
1	2	3	4	5	6	7
i Revenue heads ...						
ii Public debt heads ...						
(a) Loans for ...						
(1)						
(2)						
(b) Deposits ...						
(c) Advances ...						
(d) Suspense ...						
(e) Stock ...						
(f) Drinking water wells fund.						
(g) Railway cess ...						
(1) Invested ...						
(2) Not invested ...						
(3) Interest ...						
(h) Education cess ...						
(1) Invested ...						
(2) Not invested ...						
(3) Interest ...						
(i) Other investments ...						
(j) Other items ...						
Total Public Debt ...						
Grand Total (i) and (ii) ...						
i.e., balance in treasuries ...						
Particulars of investments ...						
(a) Railway cess ...						
(b) Education cess ...						
(c) Other amounts ...						
Total ...						
Investments ...						
1 Mysore Bank ...						
2 Government Savings Bank.						
3 Government of India Securities.						
4 Government of Mysore Securities.						
5 Other investments to be detailed.						
Grand Total ...						

00100001